

 **Illinois Department of Revenue**
Form IL-941 Illinois Quarterly Withholding Income Tax Return and Instructions

General Information

Who must file Form IL-941?

You must file Form IL-941 if you paid wages, salaries, and gambling winnings (including Illinois lottery) that are subject to withholding. If you have chosen the household employer's method, see Booklet IL-700-H for filing requirements.

When must I file and pay?

File Form IL-941 **annually** if you:

- registered for withholding this year **or**
- withheld less than \$500 last year **and** less than \$500 during the current year.

File Form IL-941 **by January 31st** and report all the tax you withheld during the calendar year.

File Form IL-941 **quarterly**

- if you withheld more than \$500 last year **or**
- beginning with the quarter that you accumulate more than \$500 in withholding during the current year.

File Form IL-941 **quarterly even if no tax was withheld** during that quarter (e.g., employees are seasonal workers).

Quarterly Filer Form Due Dates

Quarter	Due on or before
1st	April 30
2nd	July 31
3rd	October 31
4th	January 31st of the following year

When must I pay?

Your withholding income tax payment is due at the time your Form IL-941 is due **unless** your accumulated unpaid withholding income tax amount meets certain thresholds that require additional payments.

Note: Unpaid tax withheld is considered to be accumulated at the end of your payroll period.

How do I pay my withholding tax?

Send us your payment with Form IL-941 **and** send us any additional payments on Form IL-501 with each tax payment **unless** you make your payment electronically.

If your previous year's annual tax liability exceeds \$200,000, you are required to make

payments by electronic funds transfer (EFT). We will notify you. EFT participants do not send Form IL-501.

What if I do not file my return or pay the tax owed by the due date?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest.

For more information about other penalties that may be imposed, see Publication 103, Uniform Penalties and Interest.

What must I do to correct an error on a Form IL-941 that I have already filed?

You must file Form IL-941-X, Amended Illinois Quarterly Withholding Tax Return, to correct an error on a Form IL-941 that you have already filed. **Do not** complete another Form IL-941 for the same quarter. If you do, we will send you a notice.

Where do I get help?

- Visit our web site at tax.illinois.gov
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

Step-by-step Instructions

Step 1: Write the quarter ending in the space provided. Write your federal employer identification number (FEIN), business name, and complete address.

Annual filers: Complete the quarter ending line with the date for the last day of the year. For example, to file for 2005 year write "12/31/2005" in the space provided.

Step 2: Complete Lines 1 through 5.

Line 1 — Write the amount of wages, salaries, and gambling winnings (including Illinois lottery) that is subject to withholding during the quarter. If you are an annual filer, write the amount that is subject to withholding for the entire calendar year.

Line 2 — Write the amount of Illinois Income Tax that was required to be withheld from the payment amount shown on Line 1.

Line 3 — Write the amount you have already sent to us for this tax period. This includes payments remitted with Form IL-501 or by EFT and any credit from the previous Form IL-941.

Line 4 — If Line 2 is greater than Line 3, subtract Line 3 from Line 2 and write the result. This is the amount you owe. Make your payment payable to "**Illinois Department of Revenue**." Write your FEIN, the quarter to which the payment applies, and the form number "IL-941" on your payment.

Line 5 — If Line 2 is less than Line 3, subtract Line 2 from Line 3 and write the amount of your overpayment. Include this amount on Line 3 of your next Form IL-941.

Note: If you have **permanently** stopped withholding, you must mark the box below Line 5.

Step 3: Sign your return. **You must sign** your full name, write your title (e.g., owner, president), and write the date. If you do not, we cannot process your return and we may assess a penalty.

Mail your return and payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19447
SPRINGFIELD IL 62794-9447

See our web site for electronic filing and payment options.

Payment stub for Form IL-941

Complete this stub and keep for future reference.

____/____/____ Quarter ended	_____ Amount of payment
_____ Tax withheld	_____ Check number
	____/____/____ Date filed



IL-941 Illinois Quarterly Withholding Income Tax Return

Complete all lines.

____/____/____
Quarter ending

Federal employer identification number

Seq. number

Business name

Number and street address

City

State

ZIP

Under penalties of perjury, I state that, to the best of my knowledge, this form is true, correct, and complete.

Signature

Title

Date

Daytime telephone number

IL-941 (R-12/05) IL-492-0018

Mail to: Illinois Department of Revenue, P.O. Box 19447, Springfield, IL 62794-9447.

Cut on broken lines.